

HELM

FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111
415/398-4510 FAX 415/398-4816

RECEIVED
SURFACE TRANSPORTATION
BOARD
SEP 4 3 14 PM '96

19874-A

VIA AIR COURIER

August 30, 1996

Mr. Vernon Williams
Recordations Unit
Surface Transportation Board
Department of Transportation
12th and Constitution Avenue, N.W.
Washington, DC 20423

RE: Termination of Lease of Railroad Equipment dated as of February 1, 1996 ("**Termination of Lease**") by Helm Financial Corporation.

Dear Mr. Williams:

On behalf of Helm Financial Corporation, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:

Three (3) fully executed originals of the Termination of Lease dated February 1, 1996 by Helm Financial Corporation.

In connection with the recording of the Termination of Lease, please note the following information:

<u>Name and Address of Lessor:</u>	Helm Financial Corporation One Embarcadero Center, Suite 3700 San Francisco, CA 94111
<u>Name and Address of Lessee:</u>	Wisconsin Central Ltd. 6250 North River Road, Suite 900 Rosemont, IL 60018
<u>Equipment:</u>	Eighty-nine (89) coal hopper railcars (See Schedule A for reporting mark and numbers.)
<u>Previous ICC Filing:</u>	Memorandum of Rail Car Lease Agreement filed on January 5, 1996 under Recordation No. 19874

Please file the Termination of Lease as a supplementary document and return one (1) endorsed original to my attention. The filing fee of \$21.00 is included in the enclosed check.

Sincerely,


Chris Dilley
Administrative Assistant

/cpd
Enclosures

SURFACE TRANSPORTATION BOARD
WASHINGTON, D.C. 20423-0001

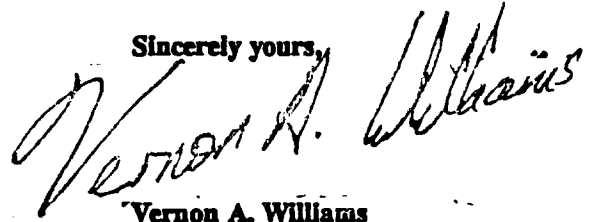
9/4/96

Chris Dilley
Administrative Assistant
Helm Financial Corporation
One Embarcadero Center
San Francisco, CA.94111

Dear

The enclosed document(s) was recorded pursuant to the provisions of Section 11303 of the Interstate Commerce Act, 49 U.S.C. 11303, on 9/4/96 at 3:15PM, and assigned recordation number(s). 20252,8998-A,17291-A,19874-A

Sincerely yours,

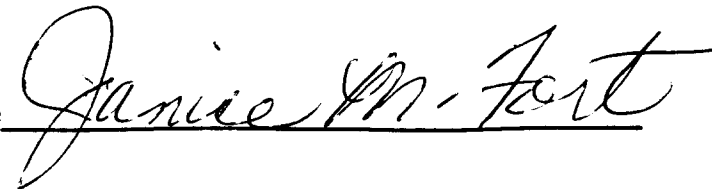


Vernon A. Williams
Secretary

Enclosure(s)

\$ 84.00 The amount indicated at the left has been received in payment of a fee in connection with a document filed on the date shown. This receipt is issued for the amount paid and in no way indicates acknowledgment that the fee paid is correct. This is accepted subject to review of the document which has been assigned the transaction number corresponding to the one typed on this receipt. In the event of an error or any questions concerning this fee, you will receive a notification after the Commission has had an opportunity to examine your document.

Signature



19874-A

TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is made as of February 1, 1996 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. **Recitals.** Lessor entered into the Rail Car Lease Agreement made as of July 21, 1995 (the "Lease"), with WISCONSIN CENTRAL LTD., an Illinois corporation, with respect to the eighty-nine (89) coal hopper railcars described in Schedule A attached hereto (the "Units"). The Lease is on file at the Surface Transportation Board of the Department of Transportation ("STB") (formerly known as the Interstate Commerce Commission ("ICC")) under ICC Recordation Number 19874 filed on January 5, 1996.

The Lease was terminated on January 31, 1996. The purpose of this Termination of Lease is to provide a formal termination document for filing with the STB.

2. **Termination.** The Lease is hereby formally terminated.

IN WITNESS THEREOF, Lessor, pursuant to due corporate authority, has caused these presents to be signed in its corporate name on the date indicated below its signature.

HELM FINANCIAL CORPORATION

cm
By: _____

Print Name: Richard C. Kirchner

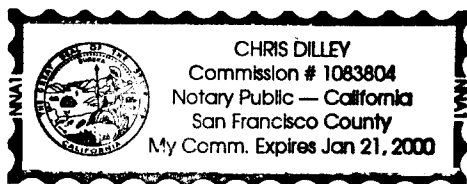
Title: President

STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On August 23, 1996, before me, Chris Dilley,
personally appeared Richard C. Kirchner, President of **HELM FINANCIAL
CORPORATION**,

X personally known to me -OR-

— proved to me on the basis of satisfactory evidence to be the
person(s) whose name(s) is/are subscribed to the within
instrument and acknowledged to me that he/she/they executed the
same in his/her/their authorized capacity(ies), and that by
his/her/their signature(s) on the instrument the person(s), or
the entity upon behalf of which the person(s) acted, executed
the instrument.



Witness my hand and official seal.

Chris Dilley
SIGNATURE OF THE NOTARY

[Notarial Seal]

cm

SCHEDULE A

Equipment Description:

Eighty-nine (89), 3,400 plus cubic foot capacity, 3-pocket, coal hopper railcars with 100-ton trucks and 30 degree slope sheets.

Reporting Mark & Numbers:

1	HLMX	1660	31	HLMX	87653	61	HLMX	588031
2	HLMX	16332	32	HLMX	87654	62	HLMX	588200
3	HLMX	16340	33	HLMX	87657	63	HLMX	588452
4	HLMX	16342	34	HLMX	87658	64	HLMX	588697
5	HLMX	33004	35	HLMX	87672	65	HLMX	588816
6	HLMX	33008	36	HLMX	87681	66	HLMX	589151
7	HLMX	33016	37	HLMX	87690	67	HLMX	589384
8	HLMX	33028	38	HLMX	87707	68	HLMX	589550
9	HLMX	33035	39	HLMX	87714	69	HLMX	589643
10	HLMX	33039	40	HLMX	87726	70	HMJX	17131
11	HLMX	33047	41	HLMX	87727	71	HMJX	17138
12	HLMX	33055	42	HLMX	87743	72	HMJX	17157
13	HLMX	33058	43	HLMX	87748	73	HMJX	17159
14	HLMX	33059	44	HLMX	87749	74	HMJX	17166
15	HLMX	33060	45	HLMX	87753	75	HMJX	17169
16	HLMX	33065	46	HLMX	87760	76	HMJX	17183
17	HLMX	33067	47	HLMX	87766	77	HMJX	17194
18	HLMX	33069	48	HLMX	87773	78	HMJX	87170
19	HLMX	33073	49	HLMX	87795	79	HMJX	87189
20	HLMX	87600	50	HLMX	87796	80	HMJX	87198
21	HLMX	87606	51	HLMX	87799	81	HMJX	87203
22	HLMX	87614	52	HLMX	540544	82	HMJX	87294
23	HLMX	87617	53	HLMX	540586	83	HMJX	87299
24	HLMX	87621	54	HLMX	540682	84	HMJX	87335
25	HLMX	87623	55	HLMX	540687	85	HMJX	87375
26	HLMX	87624	56	HLMX	582434	86	HMJX	87462
27	HLMX	87625	57	HLMX	587840	87	HMJX	87468
28	HLMX	87632	58	HLMX	587877	88	HMJX	87492
29	HLMX	87645	59	HLMX	587978	89	HMJX	586927
30	HLMX	87651	60	HLMX	588022			